

TAX REFORM DEPARTMENT.

(This department aims to give everybody's ideas about taxation (not tariff). Write your opinions, facts, and laws will be published in the Taxation Society, this office at P. O. Box 8, Buffalo, N. Y.)

The New Legislature's Needs.

BOLTON HALL.
The New York has his daily conduct regulated as nearly as can be estimated, by twenty-three thousand and one hundred and ninety-four laws. About eight hundred and thirty-four laws are needed to interpret them; and, lest he should never get to the end of the meaning of the laws, he has over six hundred and thirty-four decisions arranged, for convenience, in nine hundred volumes. Besides these, he has only the rules of the board of health, police, fire department, department of streets and other local laws, and a couple of hundred series of law periodicals. You could not carry the indexes alone. Iowa has about as many.

The crying need, then, of our legislature is to make more laws, which will certainly do to the extent of several hundred chapters.

At one time we lawyers brought together and gathered around the law in a "code" containing nearly thirty-four hundred sections, for the explanation of one of which we have since procured from the judges (at our clients' expense) some thousands of decisions.

Most of these decisions and laws are to limit or curtail, or pinch, or oppress, or to provide for some unseen case. The need for all these laws is due to bad conditions of life, mostly made by laws themselves.

As the struggle for life becomes harder, ingenuity gets over or round our laws faster than we can make them, and over none more surely or easily than any laws designed to tax personal effects.

For much of the hardship of life tax laws, and especially personal tax laws, are to blame. They drive away business, make employment hard to get, corrupt the conscience of the people, and overcrowd the city. Says my reader, "I do not pay any personal taxes, how do these laws affect me?" This way: they are the last straw on the breaking back of the farmer; they help to make success in the village nearly an impossibility, and drive the poor population into the city, there to compete for every job and to crowd every tenement and every slum.

What will make employment plenty? Plenty of business. Why, plenty of goods and plenty of people to buy them. Then why drive away the goods, and the people to other cities by taxing them when they come here?

What a boom in business we might have were it known all over the world that the man or the merchandise that touched the soil of this state is free from taxes! How the people, and the poor or the laborer, but the saving, would flock here to bring their brains, their goods and their expenditure to enrich us!

We have a supply of paupers from other lands, made so by the laws of other lands; they are the roughest, hardest work here; let us not tax our own countrymen into poverty!

Taxes of a hundred dollars a year on a farmer's stock, machines and belongings look like a small matter. Year by year they force him to the brink—over the brink into ruin; they heighten his sense of injustice and discontent, and make him resolve that his boys shall have at least a chance to save and get on in the towns. "The little burden is heavy for the little man."

There are many other reforms needed, some of them radical, perhaps, mostly consisting of repealing all taxes "first things first," said John Swinton. Stop making laws, listing bill laws, inheritance laws, income tax laws; restore natural conditions. Reform our system of land transfer, so that the laborer may easily get a piece of land. Let the people get employment.

Let us have freedom to breathe, to work, to play; then we will not need the sweating system law, nor the labor conspiracy law, nor a title of the thousands on thousands of laws with which socialists and charities seek to fetter freemen.

Tap the Trunk of a Tree.

The Christian Union says: "The Tax Reform association is composed of men more or less in sympathy with Henry George's proposition to impose all taxes on land values. It demands the repeal of all taxes upon personal property. Its fundamental error is brought out by the picture which serves as the frontispiece to its book. A farmer and his boys are getting the sap from a tree whose trunk is marked 'total estate' and whose branches are marked 'manufacturers', 'business capital', 'personal property', 'income', 'wages', etc. The boys are boring at the branches; the old farmer gets his sap from the trunk of the tree. The moral is stated thus: 'When the trunk is tapped, each branch is drawn upon for its proportion of the sap.' This is very clever, but utterly false. The farmers in this country have only one-fourth of the wealth, but they have one-half of the real estate. The tapping of the trunk would take as much sap from the trunk as the wealth as from the three-quarters of the wealth as from the people in the towns."

The Christian Union is greatly in error in saying that the association in question is composed of men favorable to the Henry George theory. Such is not the case. Mr. George would destroy land ownership, a private, hostile to the views of the association. The enforcement of George's notions would revolutionize society as organized, while tax reform would simply wipe out an odious and inequitable avenue of taxation that it is impossible to see, and which the honest man would be less burdensome to society at large, and more equally distributed, than in any other way.

The contention that farmers have one-half the real estate is misleading. They have in area, it is true, but not in value; and, real estate is taxed according to its value, not area. The truth is, the farmers have not one-fourth of the real estate of the country in value, and under the system recommended would have to pay less than one-quarter of the taxes. The Christian Union, however, had broken in estimating that an exclusive tax on realty would throw the major share of taxes upon agriculture. It should apologize to its readers.

The frontispiece, if not an invincible illustration of the principle of diversified taxes, has yet to be refuted. The sagacious maples and producers tap the trunk of the tree, from which every branch thereof gathers sustenance. In

like manner the sagacious tax system gathers its revenues from realty, upon which every branch of human society depends.

This simple economic truth diverts taxation of its confusing complexities and internal inequities. The more that the ways of taxing the people are multiplied, the more scandals and scandals at Albany and Washington. The legislators who are so zealous in "relieving the farmers" by cooking up new schemes of taxation are in reality only after fat pickings for themselves. An overflowing treasury breeds squanders and thieves. The Christian Union's orthodoxy has been attacked; but whether or not it be sound on Scripture, it shows gross ignorance of the great economic question of taxation.—Troy, N. Y., Press.

A Fable.

Near the window by which I write a great bull is tethered by a ring in his nose. Grazing round and round he has wound the rope about the stake until now he stands a close prisoner, tantalized by rich grass he can not reach, unable even to toss his head to rid him of the flies that cluster on his shoulders. Now and again he struggles vainly, and then, after pitiful bellowings, relapses into silent misery.

This bull is a very type of massive strength, who, because he has not wit enough to see how he might be free, suffers under in sight of plenty, and is helplessly preyed upon by weaker creatures, seems to me no unfit emblem of the working masses.

In all lands, men whose toil creates abundance of wealth are pinched by poverty, and, while advancing civilization opens wider vistas and awakens new desires, are held down to brutish levels by animal needs. Bitterly conscious of injustice, feeling in their inmost souls that they were made for more, they are driven to a desperate, spasmodic struggle and cry out: But until they trace effect to cause, until they see how they are fettered and how they may be freed, their struggles and outcries are as vain as those of the bull. Nay, they are vain. I shall go on and drive the bull in the way that will twist his rope. But who shall drive men into freedom? Till they use the reason with which they have been gifted, nothing can avail. For them there is no special providence.

Is This Better Than a Personal Property Tax?

This is an editorial from the Vermont Watchman, a republican sheet, read by most of the rock-ribbed republicans of Vermont. Read it:

"But," some will say, "what if Henry George's views as to the ownership of land should prevail? We have studied those doctrines for some years, and believe that the time will come—not very soon, perhaps—when it will be recognized that George's ideas on the tenure of land are far more advantageous to the improving farmer than the present system. The farmers shy away from George's ideas at first, because they are not understood. When they are fully comprehended we think it will be seen that under them land tenure for the farming class will not only be more equitable, but safer, more enduring and more beneficial to the farmers themselves than the present system."

How They Do It In Kentucky.

See a "If any person shall for the purpose of avoiding taxation, make a temporary investment in securities exempt by law from taxation, or convert any intangible personal property into non-taxable property, or make such investment with such intent in land or other property, outside of this state, or resort to any device whatever for the purpose of avoiding taxation, he shall be deemed guilty of a misdemeanor, and, on conviction, fined any sum not exceeding five hundred dollars, and be subject to the payment of three times the amount of the tax upon his estate."

ENERGY IN WATER.

To Turn It Into Light, Heat and Power Is Now Interesting Scientists.

One of the most interesting processes now going on is the conversion of water into light, heat and power. The great obstacle in the way of cheap electric lights and power has been the cost of coal and other fuel. But all coal, oil and gas is being utilized for running electric plants. This plan was adopted as an experiment some time ago. It was then noted as a novelty from which no important results might be expected. An electrician who has recently been looking over Montana finds that everywhere water-powers are being taken up and utilized to create electricity. So cheap is this process that the use of coal is out of the question. No light and power can be created so cheaply as that where a mountain stream has been made to do the work. What was an experiment a short time ago has now become one of the most remarkable industrial developments of the time.

In nearly all the northwestern states which are hilly or mountainous these water powers are abundant. Swift streams are flowing down everywhere. These are just what the electricians want. Finding a stream anywhere within five or ten miles of a thriving town, they are ready to light that town and furnish power cheaper than it ever could be furnished by the use of coal. This, to a great extent, is the practical solution of the question of cheap lights, heat and power. It will not be available in many large cities, although it has never been settled as to the distance that this power can be transmitted with economy.

But just where coal is dear in many of the small towns there is a prospect that light, heat and power will be cheap. The neglected streams that were thought of little consequence have already assumed such importance as they never had before. As long as clean and inexhaustible energy was generated from coal there seemed to be a great hindrance to its universal use. But if every little mountain stream is to be utilized, then, next to good coal mines, these streams will become of the greatest importance. What was formerly more than an experiment three years ago has been carried to such practical success that electricians are now saying, give us a good mountain stream and we will insure cheap lights and power, and even heat, without the use of a pound of fuel.—San Francisco Bulletin.

Justice consists in doing no injury to men; decency in giving them no offense.—Cicero.

For what do you pay taxes? Who gets the most benefit of the money?

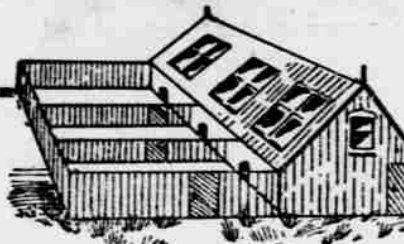
AGRICULTURAL HINTS.

FARM POULTRY HOUSE.

A Building That Will Meet All Reasonable Requirements.

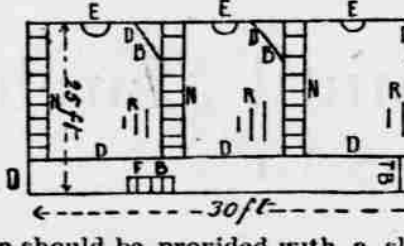
A house convenient to the farmer's kitchen is appropriated many times during inclement weather, when the barn, or far away, necessitates her bundling up and going to much trouble and unnecessary exposure to obtain what eggs are needed for the home, as well as what she may wish to dispose of in town for needful articles she may want each week. Time and again severe sickness has been brought upon the faithful woman on the farm, simply because her husband would not expend a little of the money he wastes in tobacco, or something stronger, when such an investment as a well-arranged henhouse, handy to his kitchen door, would pay him in every way he could look at it. A doctor's bill is avoided; he uses the money he would spend for his vices, that afford only a temporary pleasure to himself, and, in fact, a decided injury to his own health; so that, considering all things, the best investment he could possibly make is for a convenient henhouse.

We show, in our illustration, a building which would about meet the requirements of the farmer's wife. It is, as you see, plain, substantially built and quite ornamental. It affords the proper shelter, which is the important



quality. The building is 30 feet long, 15 feet high and 25 feet wide. The passage-way is at the side, the pens to the left leading into the runs. This passage-way is 5 feet, leaving 20 feet space for the pens, by 10 feet wide. This affords large, nice pens and gives ample accommodation for 35 hens. Few farmers need more good layers for their own needs, and a small flock well cared for very often yields a very snug sum each month—much more, in fact, than the majority of barn and flocks of a hundred with no care whatever.

Each pen has about 14 square feet; dark nests, always, as chickens prefer them, and attend to business more thoroughly. The roosts are movable poles, and located away from the entrance to the runs, in order that any cold air may be avoided. The entrance to each



run should be provided with a sliding door, in order that this opening can be securely fastened at night to shut out the cold, as well as cats, rats, or other rodents, that sometimes dine upon chickens and ducks without the formality of an invitation. The front of the building is a plain board 4 foot wide, nailed in an angle from the side of the building to the side of the nest boxes, about the partition of each pen. This box should always be half full of dry, clean road dust, to which the hens can always have access; this being a very useful and essential article about any well-kept hen-house. At the rear of the hallway we show a tool box, 'I' B, to keep things useful to clean up droppings, grind bones, chop meat and other things necessary about the building. The high, 2 foot, for feed and also handy, being right by the pens, and accessible at any time. This building is indeed a very good one, and cheap to erect.—Practical Farmer.

AGRICULTURAL NOTES.

The harrow and the roller are among the most important of the farm tools. Without the regular use of both, the small grain crops can hardly be put in properly.

To learn any trade thoroughly requires study as well as practice—head work as well as hand work. Our boys should be taught that farming is no exception to this rule. If you have not already done so, it would be well to examine your granary now and make sure that it is rat proof. It will not pay to hold grain if the rodents have free access to it.

Every farm should have a good garden. This is comparatively easy now, as garden tools and seeds so that where a mountain stream has been made to do the work. What was an experiment a short time ago has now become one of the most remarkable industrial developments of the time.

The potato crop will always be a profitable one if intensive methods of cultivation be applied. When one grows three hundred bushels per acre it is difficult to avoid a fair profit.

MILLER is of very great value to the dairyman, when properly used, and harvested. In planning for next season's crops try and arrange for a field of it. If you have no silo, this will to some extent make amends in the winter feeding.

Money judiciously spent upon improving the farm will usually earn a better dividend than when placed in bank. Do not be too saving to have good barns, good tools, good stock and everything that will help the farm to make more money.

One or two acres of well-selected and well-cultivated fruits will go far toward supplying the ordinary household expenses. A little land devoted to such purposes always makes an appreciable addition to the cash income, and will repay the labor needed to secure it.

No method of farming will pay, in the end, unless so conducted as to add constantly to the value and productivity of the land. "Farming don't pay" because many steadily neglect this phase of their business, and so let the farm depreciate with each succeeding crop.—Prairie Farmer.

The Elements of Nutrition. Oats supply the elements necessary to balance the corn ration. They build up the bone and muscle structures. Rye and barley furnish these elements also and can be profitably purchased and fed if you do not happen to have them. Anything that will furnish all the elements of animal nutrition might be used with more or less profit when fed to the brood sow, for she is building the frames and muscles of an unborn litter and putting it into them, or failing to put into them, that almost indescribable, yet notable feature that we call quality.—Colman's Rural World.

WORLD'S FAIR EXHIBITS.

The flag carried by Pizarro and his followers during the conquest of Peru will be a notable object in the Venezuelan exhibit at the world's fair. The sword of Cortez will be exhibited from Mexico.

Seven London-built coaches and sixty English horses, together with professional drivers and guards, are to be taken to Chicago to ply between the principal hotels and the exhibition there during the fair.

A popular piece of world's fair jewelry, designed for sale in Chicago this year, takes the form of a chateaufort, with the shape of a chateaufort, pig's feet, pig's heads, ribs, sides of bacon, and sausages, all done in silver.

A report is current in London that Prince George, of Wales, contemplates a trip to the United States in the spring. His intention is to participate in the naval review in New York harbor with a large squadron of warships, after which he will go to Chicago and visit the exposition.

An effort is being made by the managers of the world's fair to induce Jean Armour Burns Brown, the great-granddaughter of Robert Burns, to visit Chicago this coming summer. She is a young woman of about twenty, of her resemblance to the poet is said to be fairly startling. She lives near Dumfries, Scotland.

Eighty-six foreign countries, principalities and colonies will be officially represented among the world's fair exhibits. The appropriations for this purpose aggregate \$5,848,204. The thirty-one states of our own country which will be represented will spend about \$5,000,000 in their exhibits and headquarters.

PEOPLE OVER THE SEAS.

ONE of the most comfortable royal homes in Europe is the palace at Berlin in which the Emperor Frederick lives when he is in the German capital.

M. Eiffel, who is in such sore trouble about his share in the Panama swindle, has designed the new bridge over the Neva at St. Petersburg, upon the construction of which \$14,000,000 will be expended.

ONE of the oldest of British noblemen is the Duke of Northumberland, who is nearly ninety. He has been a member of five cabinets and in parliament for twenty years before he succeeded to his title.

QUEEN VICTORIA has learned to operate the typewriter, as has also her daughter, Princess Beatrice, and the electric light machine may often be heard in the private apartments of the sovereigns at Windsor and Osborne.

AMONG Europeans who have a money interest in this country are Mrs. Gladstone, who owns three acres of land, worth \$15,000, at Niagara Falls, Ont., presented to her by her husband, and Prince Bismarck, who is said to hold a fourth of the stock in the street car lines of Milwaukee.

CABLEGRAMS FROM EUROPE.

A LAUNDRY in England owned by women and employing only women earned \$25,000 last year.

A FRENCH doctor recently celebrated his one hundredth birthday anniversary, and the fact was commented upon by an invitation of the large number present who had been his patients not over over fifty years old, and most of them were much younger.

The cholera commission of the senate of Hamburg has decided that all medical students who volunteered their services during the cholera epidemic should be paid for the services they were to be remunerated shall be paid at the rate of 20 marks (\$5) a day.

In Rome there is much talk about an old beggar who used to frequent the doors of the Church of the Minerva, and who, dying lately, was found to be possessed of 103,000 francs, which he had left by a properly drawn up will to his three children, who were completely ignorant of their father's wealth.

WELL WORTH A GLANCE.

TRAGEDY was first represented on a wagon by Thespis, at Athens, B. C. 536.

Still Bright and Booming. A publication, always foremost, is before us, bristling with sound advice and the latest bits of fun, original and copyrighted, from the pens of such noted humorists as Bill Nye, Opie P. Read, Danbury-News, and others. It is a free gift of the season at the Druggists' counter, and will be sought for as the highly popular Bill Nye's Family Almanac and Book of Health and Humor, 1898. The work differs somewhat from its former editions, but is none the less attractive and in many of its features is the superior of former numbers. One special feature is the "Offer of One of the Best Books of the Year," a volume of 200 pages, containing a complete history of the world, from the beginning of time to the present, and is the best of the best, and most reliable of all books of the kind. It will be mailed to any address on receipt of a 2-cent stamp by the above firm.

THE MARKETS.

New York, Feb. 12, 1893.
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CATTLE—No. 171 Butcher... 4 25 @ 5 25
CATTLE—No. 172 Butcher... 4 25 @ 5 25
CATTLE—No. 173 Butcher... 4 25 @ 5 25
CATTLE—No. 174 Butcher... 4 25 @ 5 25
CATTLE—No. 175 Butcher... 4 25 @ 5 25
CATTLE—No. 176 Butcher... 4 25 @ 5 25
CATTLE—No. 177 Butcher... 4 25 @ 5 25
CATTLE—No. 178 Butcher... 4 25 @ 5 25
CATTLE—No. 179 Butcher... 4 25 @ 5 25
CATTLE—No. 180 Butcher... 4 25 @ 5 25
CATTLE—No. 181 Butcher... 4 25 @ 5 25
CATTLE—No. 182 Butcher... 4 25 @ 5 25
CATTLE—No. 183 Butcher... 4 25 @ 5 25
CATTLE—No. 184 Butcher... 4